Application No. 10/522,659 Amendment dated August 7, 2006 Reply to Office Action of April 5, 2006

AMENDMENTS TO THE SPECIFICATION

Please insert the paragraph with the heading below after the Title before the Technical Field at page 1.

[Incorporation by Reference]

The present application is a 371 of International Application No. PCT/JP2003/009379, filed July 24, 2003, which claims priority to Japanese Patent Application No. 2002-216077 filed on July 25, 2002, the entire contents of which being hereby incorporated herein by reference.

Please replace the Table 2 at page 15 with amended Table 2 below.

		Contact warm/cold feeling (q-max value)			
		Skin-side layer	Absorption-body side layer	Dry feeling	Cold feeling
Example	1	1 <u>.</u> 02	1 <u>.</u> 86	6.4	4.2
Comparative Example	1	1 <u>.</u> 04	1 <u>.</u> 46	5.8	3.8
	2	1 <u>.</u> 37	1 <u>.</u> 04	3.0	2.6
	3	1 <u>.</u> 55	1.12	3.2	3.0
	4	1 <u>.</u> 33	1 <u>.</u> 84	3.0	3.0
	5	1 <u>.</u> 80	1 <u>.</u> 87	2.0	2.0